



SHIRE OF  
**DOWERIN**  
TIN DOG TERRITORY

# AGENDA

## Audit & Risk Committee Meeting

To be held in Council Chambers  
13 Cottrell Street, Dowerin WA 6461  
Friday 28 February 2025  
Commencing 5:00pm

ABN: 35 939 977 194

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## NOTICE OF MEETING

Dear Audit & Risk Committee Members,

The next Audit & Risk Committee Meeting of the Shire of Dowerin will be held on Friday 28 February 2025 in the Shire of Dowerin Council Chambers, 13 Cottrell Street, Dowerin commencing at 5:00pm.

Manisha Barthakur  
CHIEF EXECUTIVE OFFICER  
24 February 2025

### DISCLAIMER

Statements or decisions made at this meeting should not be relied or acted on by an applicant or any other person until they have received written notification from the Shire. Notice of all approvals, including planning and building approvals, will be given to applicants in writing. The Shire of Dowerin expressly disclaims liability for any loss or damages suffered by a person who relies or acts on statements or decisions made at a Council or Committee meeting before receiving written notification from the Shire.

The advice and information contained herein is given by and to Council without liability or responsibility for its accuracy. Before placing any reliance on this advice or information, a written inquiry should be made to Council giving entire reasons for seeking the advice or information and how it is proposed to be used.

It should be noted that the Attachment hyperlinks may not be functional from this document when sourced from the Shire of Dowerin's website. Attachment copies follow on at the end of the Agenda and Minutes.

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Shire of Dowerin  
Audit & Risk Committee Meeting  
5:00pm Friday 28 February 2025



1. Official Opening

The presiding member welcomes those in attendance and declares the meeting open at 5:00pm.

2. Record of Attendance / Apologies / Leave of Absence

**Committee Members:**

|                |                   |
|----------------|-------------------|
| Cr RI Trepp    | President & Chair |
| Cr NP McMorran | Deputy President  |
| Cr BA Ward     |                   |
| Ms TA Jones    |                   |

**Staff:**

|                |  |
|----------------|--|
| Ms M Barthakur | Chief Executive Officer                      |
| Ms K Rose      | Manager of Governance and Community Services |
| Mr S Mwale     | Manager of Corporate Services (via Teams)    |

**Apologies:**

Cr DP Hudson

Request for Attendance via Remote Connection

In accordance with Regulation 14A of the *Local Government (Administration) Regulations 1996* Mr S Mwale has requested attendance at this Audit & Risk Committee Meeting via remote connection.

Voting Requirements

Simple Majority  Absolute Majority

Officer's Recommendation/Resolution

That, by Absolute Majority, pursuant to Regulation 14A of the *Local Government (Administration) Regulations 1996*, the Committee:

1. Approves Mr S Mwale's attendance at the 28 February 2025 Audit & Risk Committee Meeting via remote connection; and
2. Approves Mr S Mwale's location as a suitable place for Mr S Mwale's attendance.

3. Public Question Time

4. Disclosure of Interest

Committee Members are to complete a Disclosure of Interest Form for each item they are required to disclose an interest in. The Form should be given to the Presiding Member before the meeting commences. After the meeting, the Form is to be provided to the Manager of Governance and Community Services for inclusion in the Disclosures Register.

**5. Confirmation of Minutes of the Previous Meeting(s)**

5.1 Audit & Risk Committee Meeting held on 10 December 2024

[Attachment 5.1A](#)

**Voting Requirements**



Simple Majority



Absolute Majority

**Officer's Recommendation - 5.1**

That, in accordance with Sections 3.18 and 5.22(2) of the *Local Government Act 1995*, the Minutes of the Audit & Risk Committee Meeting held on 10 December 2024, as presented in Attachment 5.1A, be confirmed as a true and correct record of proceedings.

**6. Presentations**

Nil

**7. OFFICER'S REPORTS**

**7.1 2024 Compliance Audit Return**

**Corporate & Community Services**



|                                |   |
|--------------------------------|---|
| <b>Date:</b>                   | 24 February 2025  |
| <b>Location:</b>               | Not applicable  |
| <b>Responsible Officer:</b>    | Manisha Barthakur, Chief Executive Officer  |
| <b>Author:</b>                 | Kahli Rose, Governance Coordinator  |
| <b>Legislation:</b>            | <i>Local Government Act 1995; Local Government (Audit) Regulations 1996</i>   |
| <b>SharePoint Reference:</b>   | Organisation/Governance/Committees/2025 02 28 A&R Committee<br>Organisation/Corporate Management/Reporting/2024 Compliance Audit Return |
| <b>Disclosure of Interest:</b> | Nil   |
| <b>Attachments:</b>            | <a href="#">Attachment 7.1A - 2024 Compliance Audit Return</a>  |

**Purpose of Report**

Executive Decision

Legislative Requirement

**Summary**

This Item presents the 2024 Compliance Audit Return (CAR) to the Audit & Risk Committee (the Committee) for consideration and, if satisfactory, recommendation to Council for adoption.

**Background**

Each year, local governments must conduct a compliance audit covering the period from 1 January to 31 December, assessing adherence to the CAR requirements.

Following Committee review and Council consideration, a certified copy of the CAR—signed by the President and CEO—along with relevant meeting minutes and any explanatory notes, must be submitted to the Department of Local Government, Sport and Cultural Industries (DLGSC) by 31 March.

**Comment**

The CAR serves as a key governance tool for both the Committee and Council, forming part of the DLGSC’s monitoring framework. The 2024 CAR reinforces the importance of acknowledging non-compliance or partial compliance and requires Council to endorse remedial actions to prevent recurrence.

This year’s CAR includes assessments across the following categories:

1. Commercial Enterprises by Local Governments – 5 questions
2. Delegation of Power/Duty – 13 questions
3. Disclosure of Interest – 21 questions
4. Disposal of Property – 2 questions
5. Elections – 3 questions
6. Finance – 7 questions
7. Integrated Planning and Reporting – 3 questions
8. Local Government Employees – 5 questions
9. Official Conduct – 4 questions
10. Optional Questions – 9 questions
11. Tenders for Providing Goods and Services – 22 questions

During the completion of the 2024 CAR, one qualification was identified:

| Section                   | Question  | Compliance | Explanation  |
|---------------------------|---|------------|--|
| s5.16(3)(b) & s5.45(1)(b) | Were all Council decisions to amend or revoke a delegation made by absolute majority? | No         | At the 21 May 2024 Ordinary Council Meeting (CMRef:0959), an amendment to the Delegation Register was passed by <b>simple</b> majority instead of absolute majority. |

- The amendment permitted sub-delegation of payment authorisation to the Asset & Works Coordinator (AWC), CRC Coordinator (CRCC), and Aged Care Coordinator (ACC).
- No sub-delegation powers have been exercised by the AWC, CRCC, or ACC following the 21 May 2024 meeting.
- Sub-delegation powers in 2024 were exercised only by the Deputy Chief Executive Officer and Executive Governance Officer.
- While the officer report incorrectly stated that a simple majority was required, the decision was carried **5/1**.
- The Shire acknowledges that Council **cannot** determine sub-delegations, as its authority under s.5.42 is limited to delegating to the CEO. Moving forward, sub-delegations will be determined by the CEO in accordance with s.5.44(3).

WALGA provided a comprehensive review of this qualification and guidance on reporting the findings in the CAR.

WALGA also recommended a training course for all delegates and sub-delegates to prevent similar issues in the future. This course has been scheduled as part of ongoing staff development.

## Consultation

Manisha Barthakur, Chief Executive Officer  
Kahli Rose, Manager of Governance and Community Services  
Lyn Fogg, WALGA Governance Team

## Policy Implications

Policy 2.2 – Risk Management Policy is applicable.

## Strategic Implications

### Strategic Community Plan

Community Priority: Our Organisation  
Objective: We are recognised as a transparent, well governed, and effectively managed Local Government  
Outcome: 5.3  
Reference: 5.3.2

### Asset Management Plan

Nil

### Long Term Financial Plan

Nil

## Statutory Implications

Section 7.13(1)(i) of the *Local Government Act 1995* requires local governments to carry out a compliance audit in a manner specified by Regulations.

Regulation 14 of the *Local Government (Audit) Regulations 1996* is applicable and states:

### ***"14. Compliance audits by local governments***

- (1) A local government is to carry out a compliance audit for the period 1 January to 31 December in each year.*
- (2) After carrying out a compliance audit the local government is to prepare a compliance audit return in a form approved by the Minister.*
- (3A) The local government's audit committee is to review the compliance audit return and is to report to the council the results of that review.*
- (3) After the audit committee has reported to the council under subregulation (3A), the compliance audit return is to be –*
  - (a) presented to the council at a meeting of the council; and*
  - (b) adopted by the council; and*
  - (c) recorded in the minutes of the meeting at which it is adopted."*

Regulation 15 of the *Local Government (Audit) Regulations 1996* requires a certified copy of the CAR to be provided to the DLGSC by 31 March:

### ***"15. Certified copy of compliance audit return and other documents to be given to Departmental CEO***

- (1) After the compliance audit return has been presented to the council in accordance with regulation 14(3) a certified copy of the return together with –*
  - (a) a copy of the relevant section of the minutes referred to in regulation 14(3)(c); and*
  - (b) any additional information explaining or qualifying the compliance audit,*



*is to be submitted to the Departmental CEO by 31 March next following the period to which the return relates.*

(2) *In this regulation –*

**certified** *in relation to a compliance audit return means signed by –*

- (a) the mayor or president; and*
- (b) the CEO.”*

**Risk Implications**

|                                      |  |
|--------------------------------------|--|
| <b>Risk Profiling Theme</b>          | Failure to fulfil statutory regulations or compliance requirements                       |
| <b>Risk Category</b>                 | People   |
| <b>Risk Description</b>              | Some temporary non compliances   |
| <b>Consequence Rating</b>            | Insignificant (1)  |
| <b>Likelihood Rating</b>             | Unlikely (2)   |
| <b>Risk Matrix Rating</b>            | Low (3)  |
| <b>Key Controls (in place)</b>       | Governance Management Framework, Staff Training Plan                                     |
| <b>Action (Treatment)</b>            | Document Governance Management Framework, Implementation of tailored Staff Training Plan |
| <b>Risk Rating (after treatment)</b> | Adequate   |

**Financial Implications**

Nil

**Voting Requirements**

- Simple Majority                       Absolute Majority

**Officer’s Recommendation – 7.2**

That, by Absolute Majority, in accordance with Regulations 14 and 15 of the *Local Government (Audit) Regulations 1996*, the Audit and Risk Committee:

1. Receives the 2024 Compliance Audit Return, as presented in Attachment 7.1A.
2. Recommends to Council that it adopts the 2024 Compliance Audit Return and submits it to the Department of Local Government, Sport & Cultural Industries prior to 31 March 2025.

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|     |   |
|-----|---|
| 8.  | Questions from Members  |
| 9.  | Urgent Business Approved by the Person Presiding or by Decision |
| 10. | Date of the Next Meeting<br>13 May 2025 – commencing at 5:00pm  |
| 11. | Closure   |